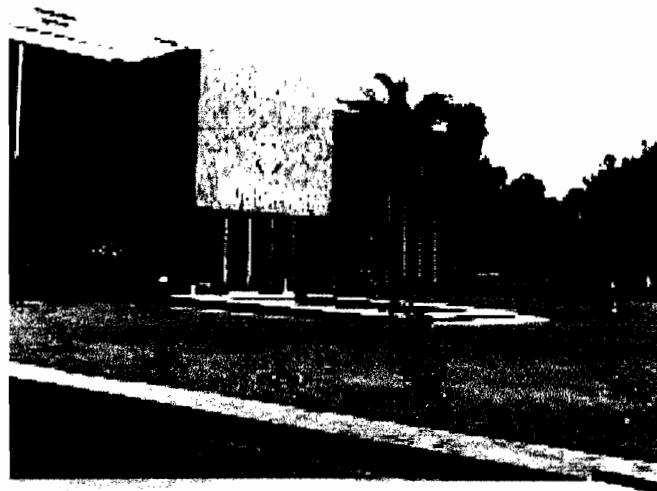


Endumeni Municipality




Adjustments Budget

2013/2014

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The Municipal Finance Management Act is very clear on the circumstances under which an Adjustments budget may be considered.

There is no room for additional spending unless savings are identified on existing provisions or more revenue is generated than originally anticipated.

The adjustments budget mainly deals with the following:

- To authorise the utilisation of projected savings in one vote towards spending under another vote where a higher spending was necessitated;
- To adjust the allocated revenue and expenditure due to adjustments in grants receivable from provincial departments; and
- To adjust revenue and expenditure due to under-collection of revenue.

The executive summary addresses this in more detail.

The adjustment Budget is submitted for consideration.

TM Mahaye

MAYOR: ENDUMENI

[REDACTED]

Section 28 of the Municipal Finance Management Act provides that a municipality may revise an approved annual budget through an adjustments budget.

An adjustment budget must adjust the revenue and expenditure downwards if there is material under-collection of revenue during the current year. An adjustments budget may also authorise the utilisation of projected savings in one vote towards spending under another vote.

Under no circumstances may municipal tax and tariffs be increased during a financial year.

REVENUE:

Endumeni Municipality is unfortunately forced by circumstances to adjust the budgeted revenue downwards due to the following:

Revenue was budgeted to be obtained from the gain on disposal of the following assets:

A. Sale of land: Craigieburn	R 5 000 000
B. Sale of municipal owned houses	<u>R 3 150 000</u>
	R 8 150 000

- A. The sale of land in Craigieburn will not materialise in the current financial year, due to an incorrect amount being provided to the Finance department for the installation of water reticulation. Water services must be installed prior to the land being put up for sale.
- B. The sale of municipal owned housing was approved by Council resolution C27/31/05/13 on 31 May 2013. The Executive Committee at a meeting held on 5 November 2013, following a request for re-tabling this matter, resolved to recommend to Council that: (C05/05/11/13)
1. A special council meeting be convened to consider this matter
 2. All recommendations made in the previous meetings be rescinded.

A final decision on this matter is still outstanding.

None of the above is foreseen to be resolved to the effect that the revenue will materialise and therefore the budgeted revenue has to be adjusted downwards.

The following additional/adjusted Provincial allocations were allocated to the municipality, which also require adjustments to the revenue:

• Museum subsidy	R 141 000
• Community Library service Grant	R 96 000
• Infrastructure- Sport Facilities	<u>R 150 000</u>
	R 387 000

The proposed adjustments to revenue will have the following effect:

Original revenue budget	R 244 258 364
Less: Adjustment: Revenue not materialising	<u>R 8 150 000</u>
	R 236 108 364
Plus: Additional Provincial grants	<u>R 387 000</u>
ADJUSTED REVENUE	R 236 495 364
Nett decrease in revenue:	R 7 763 000

EXPENDITURE:

Due to the impact the reduced revenue will have on the financial position of Endumeni, adjustments to the expenditure (or cash outflow) is necessitated.

OPERATIONAL EXPENDITURE:

Considering the fact that a large portion of the expenditure is made up by salaries (32.18%), bulk purchases of electricity (30%) and contributions to provisions and depreciation (10%), less than 30% is allocated to other normal day-to-day expenditure.

Although a number of new positions were created and some unforeseen increases due to promotion of staff, the most significant savings could be made up on the salary portion of the budget due to vacant positions such as the section 57 manager positions that are still not filled.

The result of scrutinising expenditure resulted in certain unavoidable increases apart from savings identified. The Nett savings on expenditure amounts to R 1 039 206. A summary of votes and sub-votes affected by virements to date and additions and savings identified is attached as annexure.

CAPITAL EXPENDITURE:

Some changes to the Capital budget are proposed as per **ANNEXURE B**.

The changes are made up as follows:

NEW	
Disaster Management: Furniture for new staff	70 000
Council General Expense: Furniture: ward 3 War room	16 000
Electricity: New service development infrastructure	80 000
	166 000
TRANSFER (Funded from operational)	- 82 450
PROJECT POSTPONED	
Civic Centre –Roof	<u>-4,314,255</u>
Nett saving	<u>-4,230,705</u>

SUMMARY:

The above summarises the crux of the adjustments budget. The detail of the adjustments to the various votes is attached as annexure.

	Approved	Adjustments	Adjusted budget
Operational Budget:			
Expenditure	235 012 091	-1 039 206	233 972 885
Less: Revenue	244 258 364	-7 763 000	236 495 364
Surplus	-9 246 273	6 723 794	-2 522 479
Capital:			
Internal funds	13 646 328	-4 230 705	9 415 623
Funding the adjusted budget:			
Surplus	9 246 273	-6 723 794	2 522 479
Contribution: Accumulated surplus	17 711 055	2 493 089	20 204 144
	26 957 328	-4 230 705	22 726 623
Capital expenditure will be funded as follows:			
MIG-Included in revenue	13 311 000		13 311 000
Internal funding	13 646 328	- 4 230 705	9 415 623
	26 957 328	- 4 230 705	22 726 623
DoH	5 151 385		5 151 385
External loans	3 200 000		3 200 000
Total Capital	35 308 713	- 4 230 705	31 078 008

There should not be any adjustments to the Service Delivery and Budget Implementation Plan and the provision of basic services due to the adjustment budget.

G Esterhuizen

ACTING CHIEF FINANCIAL OFFICER

ANNEXURE A

				REVENUE			
Dept	Item	Item Name		Budget	Virements	Adjust	Adj Budget
139	55010	SUBSIDY- N.P.A.	I	-343,000		-141,000	-484,000
130	55050	SUBSIDY	I	-1,183,175		105,600	-1,077,575
131	55050	SUBSIDY	I	-710,185		134,400	-575,785
105	60265	GRANTS REVENUE CONDITIONS MET	I	-	-80,000		-80,000
131	60265	GRANTS REVENUE CONDITIONS MET				-168,000	-168,000
142	60265	GRANTS REVENUE CONDITIONS MET	I	-	-215,000		-215,000
156	60265	GRANTS REVENUE CONDITIONS MET	I	-	-100,000		-100,000
162	60265	GRANTS REVENUE CONDITIONS MET	I	-1,000,000	700,000		-300,000
164	60265	GRANTS REVENUE CONDITIONS MET	I	-13,311,000	-215,000		-13,526,000
167	60265	GRANTS REVENUE CONDITIONS MET				-150,000	-150,000
401	60265	GRANTS REVENUE CONDITIONS MET	I	-5,000,000	-90,000		-5,090,000
	60265	GRANTS REVENUE CONDITIONS MET				-168,000	-168,000
111	71005	GAIN ON DISPOSAL OF ASSETS	I	-8,150,000		8,150,000	-
				-29,697,360	-	7,763,000	-21,934,360
				EXPENDITURE			
				Budget	Virements	Adjust	Adj Budget
105	200001	SALARIES	E	613,776		-70,000	543,776
114	200001	SALARIES & ALLOWANCES	E	-	690,096		690,096
123	200001	SALARIES & ALLOWANCES	E	131,310		-60,000	71,310
125	200001	SALARIES	E	533,708		-70,000	463,708
130	200001	SALARIES	E	751,340		-70,000	681,340
131	200001	SALARIES	E	401,592		128,000	529,592
135	200001	SALARIES	E	247,894		21,000	268,894
136	200001	SALARIES	E	161,568		-40,000	121,568
137	200001	SALARIES	E	522,264	-6,000		516,264
142	200001	SALARIES	E	2,736,643	-165,000		2,571,643
145	200001	SALARIES	E	3,343,705	-85,000	-50,000	3,208,705
160	200001	SALARIES	E	3,465,788	-29,600	-200,000	3,236,188
161	200001	SALARIES	E	7,333,536	-4,000	-500,000	6,829,536
162	200001	SALARIES	E	1,914,212	-97,880	-200,000	1,616,332
164	200001	SALARIES	E	3,838,807		-300,000	3,538,807
165	200001	SALARIES	E	1,488,716	-198,418	375,000	1,665,298
167	200001	SALARIES & ALLOWANCES	E	813,984		25,000	838,984
168	200001	SALARIES	E	2,683,046		50,000	2,733,046
170	200001	SALARIES	E	123,456		37,000	160,456
173	200001	SALARIES	E	604,543	296,298	25,000	925,841
401	200001	SALARIES	E	3,891,188		-350,000	3,541,188
410	200001	SALARIES	E	359,140		-25,000	334,140
114	200002	OVERTIME 1.5	E	-	30,000	-20,000	10,000
135	200002	OVERTIME 1.5	E	3,338		1,500	4,838
142	200002	OVERTIME 1.5	E	34,010		-10,000	24,010
167	200002	OVERTIME 1.5	E	12,974		20,000	32,974
168	200002	OVERTIME 1.5	E	126,624		-7,000	119,624
114	200003	OVERTIME 2.0	E	-	30,000	-20,000	10,000
135	200003	OVERTIME 2.0	E	4,569		-1,500	3,069
159	200003	OVERTIME 2.0	E	-		3,500	3,500
164	200003	OVERTIME 2.0	E	77,752		-30,000	47,752
133	200004	HOUSING ALLOWANCE	E	-		860	860
160	200004	HOUSING ALLOWANCE	E	22,104		-5,000	17,104
161	200004	HOUSING ALLOWANCE	E	37,080		3,000	40,080
162	200004	HOUSING ALLOWANCE	E	13,728		-3,000	10,728

				Budget	Virements	Adjust	Adj Budget
401	200004	HOUSING ALLOWANCE	E	58,920		-12,000	46,920
410	200004	HOUSING ALLOWANCE	E	6,000		-3,000	3,000
142	200005	SUNDRY ALLOWANCE	E	13,622		-5,000	8,622
160	200005	SUNDRY ALLOWANCE	E	67,916		100,000	167,916
166	200005	SUNDRY ALLOWANCE	E	-		1,500	1,500
167	200005	SUNDRY ALLOWANCE	E	5,016		100,000	105,016
168	200005	SUNDRY ALLOWANCE	E	3,300		7,000	10,300
169	200005	SUNDRY ALLOWANCE	E	1,660		4,000	5,660
173	200005	SUNDRY ALLOWANCE	E	5,520		86,000	91,520
176	200005	SUNDRY ALLOWANCE	E	-		3,000	3,000
130	200006	TRANSPORT ALLOWANCE	E	-		3,780	3,780
160	200006	TRANSPORT ALLOWANCE	E	619,740		-60,000	559,740
161	200006	TRANSPORT ALLOWANCE	E	594,425		-30,000	564,425
168	200006	TRANSPORT ALLOWANCE	E	608,940		40,000	648,940
173	200006	TRANSPORT ALLOWANCE	E	152,820		38,000	190,820
123	200007	LEAVE CONVERSION	E	4,203		-4,203	-
131	200007	LEAVE CONVERSION	E	12,372		3,000	15,372
162	200007	LEAVE CONVERSION	E	48,458	-3,759	7,200	51,899
165	200007	LEAVE CONVERSION	E	37,594	-6,927		30,667
173	200007	LEAVE CONVERSION	E	19,346	10,686		30,032
123	200008	BONUS	E	10,943		-10,943	-
131	200008	BONUS	E	32,216		7,000	39,216
161	200008	BONUS	E	614,451		-33,000	581,451
162	200008	BONUS	E	126,185	-9,788		116,397
165	200008	BONUS	E	97,899	-18,038		79,861
173	200008	BONUS	E	50,380	27,826		78,206
114	200009	STANDBY ALLOWANCE	E	-	7,100	49,000	56,100
169	200009	STANDBY ALLOWANCE	E	-		22,000	22,000
401	200009	STANDBY ALLOWANCE	E	172,065		-30,000	142,065
114	200010	UNIFORMS	E	-	50,000		50,000
114	200011	U I F	E	-	7,703		7,703
131	200011	U I F	E	3,907		4,500	8,407
133	200011	U I F	E	2,695		400	3,095
135	200011	U I F	E	2,845		300	3,145
138	200011	U I F	E	717		150	867
162	200011	U I F	E	10,710	-1,093	2,000	11,617
165	200011	U I F	E	10,389	-1,636		8,753
167	200011	U I F	E	7,962		600	8,562
173	200011	U I F	E	3,570	2,729		6,299
105	200012	PENSION	E	104,800		-20,000	84,800
114	200012	PENSION	E	-	67,288		67,288
123	200012	PENSION	E	18,058		-8,058	10,000
125	200012	PENSION	E	132,422		-35,000	97,422
130	200012	PENSION	E	145,357		-15,000	130,357
131	200012	PENSION	E	80,335		11,600	91,935
135	200012	PENSION	E	67,931		6,500	74,431
138	200012	PENSION	E	8,770		200	8,970
142	200012	PENSION	E	652,661		-100,000	552,661
160	200012	PENSION	E	798,475		-100,000	698,475
161	200012	PENSION	E	1,461,328		-60,000	1,401,328
162	200012	PENSION	E	352,927	-30,471	38,000	360,456
164	200012	PENSION	E	775,076		-100,000	675,076
165	200012	PENSION	E	214,275	-35,716	8,000	186,559
166	200012	PENSION	E	60,085		-5,000	55,085
173	200012	PENSION	E	101,009	66,187		167,196
410	200012	PENSION	E	82,297		-15,000	67,297
114	200013	MEDICAL AID	E	-		62,000	62,000
125	200013	MEDICAL AID	E	58,188		-20,000	38,188
130	200013	MEDICAL AID	E	143,820		-15,000	128,820

				Budget	Virements	Adjust	Adj Budget
131	200013	MEDICAL AID	E	77,397		9,000	86,397
135	200013	MEDICAL AID	E	29,461		2,500	31,961
139	200013	MEDICAL AID	E	36,841		21,000	57,841
141	200013	MEDICAL AID	E	47,739		-7,000	40,739
156	200013	MEDICAL AID	E	60,404		12,000	72,404
160	200013	MEDICAL AID	E	278,479		-40,000	238,479
161	200013	MEDICAL AID	E	695,183		-60,000	635,183
162	200013	MEDICAL AID	E	114,123	-8,338		105,785
164	200013	MEDICAL AID	E	170,870		38,000	208,870
165	200013	MEDICAL AID	E	105,664	-11,586		94,078
166	200013	MEDICAL AID	E	53,800		-13,000	40,800
169	200013	MEDICAL AID	E	133,539		10,000	143,539
173	200013	MEDICAL AID	E	55,300	19,924		75,224
290	200013	MEDICAL AID	E	-		14,700	14,700
297	200013	MEDICAL AID	E	-		3,895	3,895
410	200013	MEDICAL AID	E	7,434		3,000	10,434
142	200014	GROUP LIFE	E	33,355		-5,000	28,355
153	200014	GROUP LIFE	E	8,382		-5,000	3,382
161	200014	GROUP LIFE	E	95,316		-10,000	85,316
162	200014	GROUP LIFE	E	42,401		-10,000	32,401
164	200014	GROUP LIFE	E	47,097		-10,000	37,097
105	200015	OVERALLS & PROTECTIVE CLOTHING	E	6,288	4,135		10,423
142	200015	OVERALLS & PROTECTIVE CLOTHING	E	22,000	11,340		33,340
156	200015	OVERALLS & PROTECTIVE CLOTHING	E	3,000	4,650		7,650
164	200015	OVERALLS & PROTECTIVE CLOTHING	E	20,000	11,875		31,875
114	200016	SALGA SHOP FEE	E	-	690		690
162	200016	SALGA SHOP FEE	E	462	-64		398
165	200016	SALGA SHOP FEE	E	308	-70		238
173	200016	SALGA SHOP FEE	E	154	134		288
107	200020	CASUAL LABOUR	E	31,440		-10,000	21,440
131	200020	CASUAL LABOUR	E	1,500	2,000		3,500
135	200020	CASUAL LABOUR		6,000	-6,000		-
136	200020	CASUAL LABOUR	E	6,500	14,000		20,500
137	200020	CASUAL LABOUR	E	-	6,000		6,000
142	200020	CASUAL LABOUR	E	-	188,800		188,800
156	200020	CASUAL LABOUR	E	52,400		-12,000	40,400
160	200020	CASUAL LABOUR	E	5,000	24,100		29,100
161	200020	CASUAL LABOUR	E	5,000	4,000		9,000
168	200020	CASUAL LABOUR	E	-	31,000		31,000
297	200020	CASUAL LABOUR		3,000	-3,000		-
165	201005	SUNDRY ALLOWANCE MM	E	-		25,000	25,000
161	202001	SALARIES CFO	E	1,116,283	-118,668	-250,000	747,615
161	202007	LEAVE CONVERSION CFO	E	65,983		95,000	160,983
161	202011	U I F CFO	E	1,785		-1,300	485
161	202012	PENSION CFO	E	200,931		-150,000	50,931
160	203001	SALARIES MCS	E	1,049,387	-118,666	-210,000	720,721
160	203007	LEAVE CONVERSION MCS	E	69,343		145,000	214,343
160	203011	U I F MCS	E	1,785		-800	985
160	203012	PENSION MCS	E	326,674		-240,000	86,674
160	203014	GROUP LIFE MCS	E	14,522		-7,000	7,522
162	204001	SALARIES MTS	E	1,067,957	-169,966	-240,000	657,991
162	204007	LEAVE CONVERSION MTS	E	64,420		290,000	354,420
162	204011	U I F MTS	E	1,785		-1,300	485
162	204012	PENSION MTS	E	192,232		-140,000	52,232
162	204014	GROUP LIFE MTS	E	29,437		-20,000	9,437
168	225001	SERVICE OF PROCESS	E	100,000	-8,000		92,000
106	225010	DISASTER FUND	E	100,000		-70,000	30,000
106	260015	SERVICE PROVIDER		1,075,350	-1,075,350		-
162	260015	SERVICE PROVIDER	E	-	51,300	42,000	93,300

			Budget	Virements	Adjust	Adj Budget
401	260015	SERVICE PROVIDER	E	1,341,060	30,000	1,371,060
111	260055	SUBSISTENCE & TRAVELLING EXP.	E	800,000	200,000	1,000,000
111	260060	WARD COMMITTEES EXPENSES	E	568,000	-6,000	562,000
131	260080	ELECTRICITY	E	11,500	7,000	18,500
133	260080	ELECTRICITY	E	411,715	-10,000	401,715
135	260080	ELECTRICITY	E	45,983	3,000	48,983
136	260080	ELECTRICITY	E	15,602	2,000	17,602
142	260080	ELECTRICITY	E	3,316	12,000	15,316
159	260080	ELECTRICITY	E	39,604	-3,500	36,104
167	260080	ELECTRICITY	E	24,972	85,000	109,972
171	260080	ELECTRICITY	E	41,658	-5,000	36,658
183	260080	ELECTRICITY	E	20,464	-4,500	15,964
290	260080	ELECTRICITY	E	713	1,100	1,813
111	260085	ENTERTAINMENT	E	30,000	20,000	50,000
112	260100	GRAVE NUMBERS	E	300	1,500	1,800
115	260100	GRAVE NUMBERS	E	4,200	-1,500	2,700
101	260120	INSURANCE	E	8,400	-1,000	7,400
111	260120	INSURANCE	E	59,000	-5,200	53,800
114	260120	INSURANCE	E	-	85,473	5,473
133	260120	INSURANCE	E	25,000	-5,000	20,000
105	260140	MATERIALS	E	15,000	-6,000	9,000
106	260140	MATERIALS	E	-	21,300	21,300
114	260140	MATERIALS	E	-	10,000	10,000
129	260140	MATERIALS	E	1,400	715	2,115
131	260140	MATERIALS	E	1,200	2,000	3,200
135	260140	MATERIALS	E	14,000	-1,500	12,500
137	260140	MATERIALS	E	3,600	715	4,315
138	260140	MATERIALS	E	650	915	1,565
145	260140	MATERIALS	E	440,000	65,000	489,000
159	260140	MATERIALS	E	30,000	-8,800	21,200
164	260140	MATERIALS	E	20,000	1,000	21,000
290	260140	MATERIALS	E	750	1,500	2,250
111	260165	SUBSCRIPTIONS	E	2,000	5,200	7,200
111	260170	LED PROJECTS	E	715,500	-195,800	519,700
130	260175	LEASE PAYMENTS	E	3,289	300	3,589
160	260175	LEASE PAYMENTS	E	6,466	700	7,166
162	260175	LEASE PAYMENTS	E	3,232	300	3,532
165	260180	OFFICE EXPENSES	E	800	1,500	2,300
130	260200	POSTAGES	E	1,500	550	2,050
139	260200	POSTAGES	E	400	250	650
160	260200	POSTAGES	E	5,500	2,000	7,500
106	260210	PRINTING & STATIONERY	E	55,500	-21,300	34,200
111	260210	PRINTING & STATIONERY	E	190,000	-40,000	150,000
139	260210	PRINTING & STATIONERY	E	21,000	-8,000	10,000
141	260210	PRINTING & STATIONERY	E	180,000	-2,000	178,000
111	260215	PROMOTION OF ENDUMENI	E	386,000	-120,000	266,000
142	260225	SHRUBS & FLOWERS	E	34,000	-25,000	9,000
165	260250	INTERNAL AUDIT FEES	E	660,000	140,000	800,000
114	260265	SEWERAGE	E	-	2,300	2,300
123	260265	SEWERAGE	E	425	1,600	2,025
130	260265	SEWERAGE	E	651	300	951
171	260265	SEWERAGE	E	18	470	488
160	260280	PERIODICALS	E	7,300	6,000	13,300
145	260290	STAFF TRAINING	E	12,000	-5,000	7,000
168	260290	STAFF TRAINING		25,000	-25,000	-
169	260290	STAFF TRAINING	E	25,000	2,000	27,000
125	260305	TELEPHONE	E	19,440	-10,000	9,440
130	260305	TELEPHONE	E	34,506	-10,000	24,506
131	260305	TELEPHONE	E	22,680	-10,000	12,680

			Budget	Virements	Adjust	Adj Budget
161	260305	TELEPHONE	E	81,000	8,000	89,000
167	260305	TELEPHONE	E	2,835	1,000	3,835
169	260305	TELEPHONE	E	9,396	7,000	16,396
114	260315	TRANSPORT COST	E	-	97,000	127,000
164	260315	TRANSPORT COST	E	1,274,967	230,000	1,504,967
101	260330	WATER	E	10,333	-2,000	8,333
114	260330	WATER	E	-	7,100	7,100
123	260330	WATER	E	1,380	4,000	5,380
129	260330	WATER	E	8,065	-715	7,350
130	260330	WATER	E	1,725	1,000	2,725
133	260330	WATER	E	156	6,700	6,856
135	260330	WATER	E	37,950	-12,950	25,000
139	260330	WATER	E	31,577	-10,000	21,577
171	260330	WATER	E	524	1,000	1,524
183	260330	WATER	E	-	4,500	4,500
111	260340	CIVIC PRESENTATIONS	E	300,000	6,000	306,000
101	260350	SECURITY	E	187,891	39,300	227,191
111	260350	SECURITY	E	68,977	425,990	494,967
114	260350	SECURITY	E	-	134,275	134,275
130	260350	SECURITY	E	58,593	1,000	59,593
133	260350	SECURITY	E	270,711	53,425	324,136
136	260350	SECURITY	E	71,077	135,676	206,753
139	260350	SECURITY	E	205,197	33,512	238,709
142	260350	SECURITY	E	603,228	391,920	995,148
145	260350	SECURITY	E	249,698	77,462	327,160
159	260350	SECURITY	E	50,682	8,800	59,482
167	260350	SECURITY	E	129,794	52,496	182,290
169	260350	SECURITY	E	65,515	16,225	81,740
171	260350	SECURITY	E	253,405	73,716	327,121
180	260350	SECURITY	E	44,007	18,025	62,032
181	260350	SECURITY	E	253,405	73,716	327,121
297	260350	SECURITY	E	6,429	-1,000	5,429
401	260350	SECURITY	E	87,766	22,255	110,021
145	260405	INDIGENT SUPPORT	E	2,463,344	-1,000,000	1,463,344
401	260405	INDIGENT SUPPORT	E	1,408,942	-400,000	1,008,942
165	260440	CONSULTANT FEE	E	-	356,000	356,000
167	260550	YOUTH DEVELOPMENT		121,000	-121,000	-
167	260560	RURAL HORSE RIDING EVENT	E	300,000	221,000	521,000
161	260565	VALUAT ROLL MAINT APPEAL BOARD	E	509,646	44,700	554,346
105	260585	GRANTS EXPENDIT CONDITION MET	E	-	80,000	80,000
130	260585	GRANTS EXPENDIT CONDITION MET			168,000	168,000
131	260585	GRANTS EXPENDIT CONDITION MET	E		168,000	168,000
142	260585	GRANTS EXPENDIT CONDITION MET	E	-	215,000	215,000
156	260585	GRANTS EXPENDIT CONDITION MET	E	-	100,000	100,000
162	260585	GRANTS EXPENDIT CONDITION MET	E	1,000,000	-700,000	300,000
164	260585	GRANTS EXPENDIT CONDITION MET	E	-	215,000	215,000
167	260585	GRANTS EXPENDIT CONDITION MET	E		150,000	150,000
401	260585	GRANTS EXPENDIT CONDITION MET	E	5,000,000	90,000	5,090,000
111	235005	MAINTENANCE - BUILDINGS	E	80,000	-40,000	40,000
131	235005	MAINTENANCE - BUILDINGS	E	7,000	-2,700	4,300
135	235005	MAINTENANCE - BUILDINGS	E	7,000	850	7,850
136	235005	MAINTENANCE - BUILDINGS	E	10,000	-1,000	9,000
137	235005	MAINTENANCE - BUILDINGS	E	4,500	-715	3,785
138	235005	MAINTENANCE - BUILDINGS	E	10,000	-915	9,085
139	235005	MAINTENANCE - BUILDINGS	E	33,000	8,000	41,000
154	235005	MAINTENANCE - BUILDINGS	E	10,000	22,500	32,500
169	235005	MAINTENANCE - BUILDINGS	E	12,000	-2,000	11,000
180	235005	MAINTENANCE - BUILDINGS	E	2,000	260,000	262,000
290	235005	MAINTENANCE - BUILDINGS	E	92,500	-1,000	91,500

				Budget	Virements	Adjust	Adj Budget
297	235005	MAINTENANCE - BUILDINGS	E	10,000	2,000		12,000
401	235005	MAINTENANCE - BUILDINGS	E	15,000	2,000		17,000
135	235040	FURNITURE & EQUIPMENT	E	1,000	-850		150
160	235040	FURNITURE & EQUIPMENT	E	255,000	-1,500		253,500
162	235040	FURNITURE & EQUIPMENT	E	2,410	3,000		5,410
169	235040	FURNITURE & EQUIPMENT	E	10,000	2,000	-1,000	11,000
101	235045	MAINTENANCE & REPAIRS GENERAL	E	15,000		-5,000	10,000
105	235045	MAINTENANCE & REPAIRS GENERAL	E	55,000	22,000		77,000
131	235045	MAINTENANCE & REPAIRS GENERAL	E	3,000	700		3,700
142	235045	MAINTENANCE & REPAIRS GENERAL	E	140,000	-40,000		100,000
162	235045	MAINTENANCE & REPAIRS GENERAL	E	6,000	-3,000		3,000
164	235045	MAINTENANCE & REPAIRS GENERAL	E	775,000	-111,000		664,000
166	235045	MAINTENANCE & REPAIRS GENERAL	E	65,000	30,000		95,000
297	235045	MAINTENANCE & REPAIRS GENERAL	E	700	17,300		18,000
401	235045	MAINTENANCE & REPAIRS GENERAL	E	650,000	-2,000		648,000
164	235095	MAINT COMMUNITY URBAN RENEWAL	E	47,000	-32,000		15,000
				76,568,325	-	-1,039,206	75,529,119

Vote	Department/Section	Qty	VOTE NO	Internal	MIG	DOH	External	TOTAL
	APPROVED CAPITAL BUDGET			13,646,328	13,311,000	5,151,385	3,200,000	35,308,713
106	DISASTER MANAGEMENT							
ADDITION	Computer and Furniture	1		70,000				70,000
111	COUNCIL GENERAL EXPENSE							
ADDITION	Chairs-plastic	50		4,800				4,800
ADDITION	Tables-Plastic, Folding	4		2,150				2,150
ADDITION	Desk	1	Ward	1,930				1,930
ADDITION	Chair, Typist	1		880				880
ADDITION	Filing Cabinets, 4 Drawer	2		4,220				4,220
ADDITION	Chairs- Visitor	3		2,020				2,020
401	ELECTRICITY							
ADDITION	New Service development Infrastructure	1		80,000				80,000
				166,000				166,000
129	SITHEMBILE HALL							
TRANSFER	50lt Econo Double Bucket on Casteros & Wringer	1		-650				-650
137	GLENCOE TOWN HALL							
TRANSFER	50lt Econo Double Bucket on Casteros & Wringer	1		-650				-650
138	GLENRIDGE HALL							
TRANSFER	50lt Econo Double Bucket on Casteros & Wringer	1		-650				-650
142	PARKS & GARDENS							
TRANSFER	Spotlights: Sentraal Rugbyklub			-15,000				-15,000
154	STORES							
TRANSFER	Bricking up cable store	1 736/341204		-22,500				-22,500
164	TOWN ENGINEER - ROADS							
TRANSFER	Jojo Tanks (W3)	10		-43,000				-43,000
				-82,450				-82,450
133	CIVIC CENTRE - DUNDEE							
DELETE	Year One-ROOF	1 615/341081		-3,974,255				-3,974,255
162	TOWN ENGINEER - ADMIN							
DELETE	Water infrastructure CRAIGIEBURN	680/341208		-340,000				-340,000
				-4,314,255				-4,314,255
				-4,230,705				-4,230,705
	NEW TOTAL			9,415,623	13,311,000	5,151,385	3,200,000	31,078,008



QUALITY CERTIFICATE

I, Mr TP Biyela, the municipal manager of Endumeni Municipality hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the adjustment budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

TP BIYELA

ENDUMENI MUNICIPALITY: KZN241

Date: 26/2/2014

KZN241 Endumeni - Table B1 Adjustments Budget Summary - 28 February 2014

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	49,473	-	-	-	-	-	-	-	49,473	52,126	54,935
Service charges	104,905	-	-	-	-	-	-	-	104,905	116,204	127,302
Investment revenue	1,900	-	-	-	-	-	-	-	1,900	1,950	2,100
Transfers recognised - operational	45,697	-	-	-	-	387	-	387	46,084	42,993	47,501
Other own revenue	15,008	-	-	-	-	-	(8,150)	(8,150)	6,858	6,810	6,987
Total Revenue (excluding capital transfers and contributions)	216,983	-	-	-	-	387	(8,150)	(7,763)	209,220	220,084	238,824
Employee costs	82,244	-	-	-	-	-	(1,712)	(1,712)	80,532	89,609	96,533
Remuneration of councillors	3,148	-	-	-	-	-	-	-	3,148	3,369	3,571
Depreciation & asset impairment	10,547	-	-	-	-	-	-	-	10,547	10,900	11,263
Finance charges	1,252	-	-	-	-	-	-	-	1,252	1,028	803
Materials and bulk purchases	70,234	-	-	-	-	-	71	71	70,305	76,793	84,458
Transfers and grants	3,872	-	-	-	-	-	(1,400)	(1,400)	2,472	4,895	5,799
Other expenditure	49,750	-	-	-	-	-	2,001	2,001	51,751	48,512	52,828
Total Expenditure	221,047	-	-	-	-	-	(1,039)	(1,039)	220,008	235,106	255,254
Surplus/(Deficit)	(4,065)	-	-	-	-	387	(7,111)	(6,724)	(10,789)	(15,023)	(16,429)
Transfers recognised - capital	13,311	-	-	-	-	-	-	-	13,311	14,391	15,194
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9,246	-	-	-	-	387	(7,111)	(6,724)	2,522	(632)	(1,235)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9,246	-	-	-	-	387	(7,111)	(6,724)	2,522	(632)	(1,235)
Capital expenditure & funds sources											
Capital expenditure	35,309	-	-	-	-	-	(4,231)	(4,231)	31,078	27,016	24,628
Transfers recognised - capital	18,462	-	-	-	-	-	-	-	18,462	14,391	15,135
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	3,200	-	-	-	-	-	-	-	3,200	2,610	700
Internally generated funds	13,646	-	-	-	-	-	(4,231)	(4,231)	9,416	10,015	8,793
Total sources of capital funds	35,309	-	-	-	-	-	(4,231)	(4,231)	31,078	27,016	24,628
Financial position											
Total current assets	63,403	-	-	-	-	-	(2,493)	(2,493)	60,910	61,542	67,421
Total non current assets	199,743	-	-	-	-	-	(4,231)	(4,231)	195,512	215,285	227,998
Total current liabilities	43,209	-	-	-	-	-	-	-	43,209	48,472	65,375
Total non current liabilities	63,570	-	-	-	-	-	-	-	63,570	72,467	75,228
Community wealth/Equity	156,368	-	-	-	-	-	(6,724)	(6,724)	149,644	155,888	154,816
Cash flows											
Net cash from (used) operating	25,322	-	-	-	-	387	1,039	1,426	26,748	23,501	32,091
Net cash from (used) investing	(26,891)	-	-	-	-	-	(3,919)	(3,919)	(30,810)	(26,699)	(24,262)
Net cash from (used) financing	683	-	-	-	-	-	-	-	683	156	(3,214)
Cash/cash equivalents at the year end	37,247	-	-	-	-	387	(2,880)	(2,493)	34,754	31,712	36,328
Cash backing/surplus reconciliation											
Cash and investments available	37,247	-	-	-	-	-	(2,493)	(2,493)	34,754	34,205	38,821
Application of cash and investments	19,986	-	-	-	-	-	-	-	19,986	25,966	42,277
Balance - surplus (shortfall)	17,261	-	-	-	-	-	(2,493)	(2,493)	14,768	8,239	(3,456)
Asset Management											
Asset register summary (WDV)	199,300	-	-	-	-	-	(4,231)	(4,231)	195,070	214,860	227,591
Depreciation & asset impairment	10,547	-	-	-	-	-	-	-	10,547	10,900	11,263
Renewal of Existing Assets	24,910	-	-	-	-	-	(343)	(343)	24,568	1,659	16,420
Repairs and Maintenance	6,701	-	-	-	-	-	127	127	6,828	6,338	6,743
Free services											
Cost of Free Basic Services provided	3	-	-	-	-	-	-	-	3	3	4
Revenue cost of free services provided	18,949	-	-	-	-	-	-	-	18,949	18,956	18,968
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

KZN241 Endumeni - Table B2 Adjustments Budget Financial Performance (standard classification) - 28 February 2014

Standard Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Standard												
<i>Governance and administration</i>		91,635	-	-	-	-	-	(8,150)	(8,150)	83,485	89,752	96,215
Executive and council		37,942	-	-	-	-	-	(8,150)	(8,150)	29,792	33,498	36,948
Budget and treasury office		53,670	-	-	-	-	-	-	-	53,670	56,230	59,243
Corporate services		23	-	-	-	-	-	-	-	23	24	24
<i>Community and public safety</i>		4,410	-	-	-	-	387	395	782	5,192	4,588	4,772
Community and social services		3,766	-	-	-	-	387	395	782	4,548	3,953	4,122
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		312	-	-	-	-	-	-	-	312	323	338
Housing		332	-	-	-	-	-	-	-	332	313	313
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18,663	-	-	-	-	-	(485)	(485)	18,178	18,831	19,732
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		18,663	-	-	-	-	-	(485)	(485)	18,178	18,831	19,732
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		115,581	-	-	-	-	-	90	90	115,671	121,299	133,294
Electricity		96,687	-	-	-	-	-	90	90	96,777	101,329	111,926
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		18,894	-	-	-	-	-	-	-	18,894	19,970	21,368
<i>Other</i>		4	-	-	-	-	-	-	-	4	5	5
Total Revenue - Standard	2	236,294	-	-	-	-	387	(8,150)	(7,763)	222,531	234,475	254,018
Expenditure - Standard												
<i>Governance and administration</i>		45,380	-	-	-	-	-	(532)	(532)	44,847	51,117	55,970
Executive and council		22,557	-	-	-	-	-	883	883	23,440	24,664	27,664
Budget and treasury office		14,352	-	-	-	-	-	(1,040)	(1,040)	13,312	17,406	18,629
Corporate services		8,470	-	-	-	-	-	(376)	(376)	8,095	9,047	9,677
<i>Community and public safety</i>		34,991	-	-	-	-	-	2,352	2,352	37,343	37,177	39,449
Community and social services		23,973	-	-	-	-	-	2,209	2,209	26,182	25,775	27,359
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		10,686	-	-	-	-	-	143	143	10,829	11,090	11,778
Housing		332	-	-	-	-	-	-	-	332	313	313
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		25,218	-	-	-	-	-	(1,163)	(1,163)	24,055	25,486	26,754
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		25,218	-	-	-	-	-	(1,163)	(1,163)	24,055	25,486	26,754
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		115,231	-	-	-	-	-	(1,727)	(1,727)	113,504	121,080	132,815
Electricity		96,154	-	-	-	-	-	(650)	(650)	95,504	100,656	111,150
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		1,023	-	-	-	-	-	(64)	(64)	959	1,084	1,150
Waste management		18,054	-	-	-	-	-	(1,014)	(1,014)	17,041	19,341	20,515
<i>Other</i>		228	-	-	-	-	-	31	31	259	246	265
Total Expenditure - Standard	3	221,047	-	-	-	-	-	(1,039)	(1,039)	220,008	235,106	255,254
Surplus/ (Deficit) for the year		9,246	-	-	-	-	387	(7,111)	(6,724)	2,522	(632)	(1,235)

KZN241 Endumeni - Table B2 Adjustments Budget Financial Performance (standard classification) - B - 28 February 2014

Standard Classification Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Standard												
<i>Municipal governance and administration</i>		91,835	-	-	-	-	-	(8,150)	(8,150)	83,685	89,752	96,215
Executive and council		37,942	-	-	-	-	-	(8,150)	(8,150)	29,792	33,498	36,948
Mayor and Council		37,942	-	-	-	-	-	(8,150)	(8,150)	29,792	33,498	36,948
Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		53,670	-	-	-	-	-	-	-	53,670	56,230	59,243
Corporate services		23	-	-	-	-	-	-	-	23	24	24
Human Resources		-	-	-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-	-	-
Other Admin		23	-	-	-	-	-	-	-	23	24	24
<i>Community and public safety</i>		4,410	-	-	-	-	387	395	782	5,192	4,568	4,772
Community and social services		3,786	-	-	-	-	387	395	782	4,568	3,953	4,122
Libraries and Archives		2,882	-	-	-	-	96	-	96	2,988	3,048	3,190
Museums & Art Galleries etc		522	-	-	-	-	141	-	141	663	546	564
Community halls and Facilities		66	-	-	-	-	-	-	-	66	69	72
Cemeteries & Crematoriums		124	-	-	-	-	-	80	80	204	125	128
Child Care		-	-	-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-	-	-
Other Social		163	-	-	-	-	150	315	465	628	165	169
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		312	-	-	-	-	-	-	-	312	323	338
Police		312	-	-	-	-	-	-	-	312	323	338
Fire		-	-	-	-	-	-	-	-	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Housing		332	-	-	-	-	-	-	-	332	313	313
Health		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18,863	-	-	-	-	-	(485)	(485)	18,378	18,831	19,732
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Economic		-	-	-	-	-	-	-	-	-	-	-
Town Planning/Building		-	-	-	-	-	-	-	-	-	-	-
Licensing & Regulation		-	-	-	-	-	-	-	-	-	-	-
Road transport		18,863	-	-	-	-	-	(485)	(485)	18,378	18,831	19,732
Roads		14,511	-	-	-	-	-	(485)	(485)	14,026	14,592	15,401
Public Buses		-	-	-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		4,152	-	-	-	-	-	-	-	4,152	4,239	4,332
Other		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		115,581	-	-	-	-	-	90	90	115,671	121,299	133,294
Electricity		96,687	-	-	-	-	-	90	90	96,777	101,329	111,926
Electricity Distribution		96,687	-	-	-	-	-	90	90	96,777	101,329	111,926
Electricity Generation		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-	-	-
Waste management		18,894	-	-	-	-	-	-	-	18,894	19,970	21,368
Solid Waste		18,894	-	-	-	-	-	-	-	18,894	19,970	21,368
Other		4	-	-	-	-	-	-	-	4	5	5
Air Transport		4	-	-	-	-	-	-	-	4	5	5
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	230,294	-	-	-	-	387	(8,150)	(7,763)	222,531	234,475	254,018
Expenditure - Standard												
<i>Municipal governance and administration</i>		45,380	-	-	-	-	-	(532)	(532)	44,847	51,117	55,970
Executive and council		22,567	-	-	-	-	-	883	883	23,449	24,664	27,664
Mayor and Council		18,242	-	-	-	-	-	250	250	18,492	20,064	22,800
Municipal Manager		4,315	-	-	-	-	-	633	633	4,949	4,600	4,864

Budget and treasury office	14,352						(1,040)	(1,040)	13,312	17,406	18,629
Corporate services	8,470						(376)	(376)	8,095	9,047	9,677
Human Resources											
Information Technology											
Property Services											
Other Admin	8,470						(376)	(376)	8,095	9,047	9,677
Community and public safety	34,991						2,352	2,352	37,343	37,177	39,449
Community and social services	23,973						2,209	2,209	26,182	25,775	27,359
Libraries and Archives	3,421						297	297	3,718	3,654	3,874
Museums & Art Galleries etc	2,002						42	42	2,043	2,136	2,273
Community halls and Facilities	2,665						143	143	2,808	2,789	2,937
Cemeteries & Crematoriums	1,999						0	0	1,999	2,115	2,242
Child Care											
Aged Care											
Other Community	13,887						1,727	1,727	15,614	15,080	16,033
Other Social											
Sport and recreation											
Public safety	10,686						143	143	10,829	11,090	11,778
Police	5,777						88	88	5,865	5,971	6,331
Fire	2,753						95	95	2,847	2,822	2,990
Civil Defence											
Street Lighting	2,156						(40)	(40)	2,116	2,297	2,457
Other											
Housing	332								332	313	313
Health											
Clinics											
Ambulance											
Other											
Economic and environmental services	25,218						(1,183)	(1,183)	24,035	25,488	26,754
Planning and development											
Economic											
Town Planning/Building											
Licensing & Regulation											
Road transport	25,218						(1,183)	(1,183)	24,035	25,488	26,754
Roads	21,434						(1,222)	(1,222)	20,212	21,463	22,516
Public Buses											
Parking Garages											
Vehicle Licensing and Testing	3,783						59	59	3,843	4,023	4,238
Other											
Environmental protection											
Pollution Control											
Biodiversity & Landscape											
Other											
Trading services	115,231						(1,727)	(1,727)	113,504	121,080	132,815
Electricity	96,154						(650)	(650)	95,504	100,656	111,150
Electricity Distribution	96,154						(650)	(650)	95,504	100,656	111,150
Electricity Generation											
Water											
Water Distribution											
Water Storage											
Waste water management	1,023						(64)	(64)	959	1,084	1,150
Sewerage											
Storm Water Management	788						14	14	802	834	884
Public Toilets	235						(78)	(78)	157	250	265
Waste management	18,054						(1,014)	(1,014)	17,041	19,341	20,515
Solid Waste	18,054						(1,014)	(1,014)	17,041	19,341	20,515
Other	228						31	31	259	246	285
Air Transport	228						31	31	259	246	265
Abattoirs											
Tourism											
Forestry											
Markets											
Total Expenditure - Standard	221,047						(1,039)	(1,039)	220,008	235,106	255,254
Surplus/ (Deficit) for the year	9,246						(7,111)	(6,724)	2,522	(632)	(1,239)

KZN241 Endumeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28 February 2014

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Corporate Services		6,714	-	-	-	-	387	-	387	7,101	6,966	7,188
Vote 2 - Finance		55,352	-	-	-	-	-	-	-	55,352	57,922	60,986
Vote 3 - Municipal Manager		37,942	-	-	-	-	-	(8,150)	(8,150)	29,792	33,498	36,948
Vote 4 - Technical Services		130,285	-	-	-	-	-	-	-	130,285	136,088	148,897
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	239,294	-	-	-	-	387	(8,150)	(7,763)	222,531	234,475	254,018
Expenditure by Vote	1											
Vote 1 - Corporate Services		31,657	-	-	-	-	-	931	931	32,587	33,482	35,631
Vote 2 - Finance		16,084	-	-	-	-	-	(1,042)	(1,042)	15,042	19,183	20,466
Vote 3 - Municipal Manager		22,557	-	-	-	-	-	883	883	23,440	24,664	27,664
Vote 4 - Technical Services		150,750	-	-	-	-	-	(1,811)	(1,811)	148,938	157,777	171,493
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	221,947	-	-	-	-	-	(1,039)	(1,039)	220,908	235,106	255,254
Surplus/ (Deficit) for the year	2	9,246	-	-	-	-	387	(7,111)	(6,724)	2,522	(632)	(1,235)

KZN241 Endumeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 28 February 2014

Vote Description (Insert departmental structure etc)	Ref	Budget Year 2013/14								Budget Year +1 2014/15		Budget Year +2 2015/16	
		Original Budget	Prior Adjusted	Accom. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands													
Revenue by Vote	1												
Vote 1 - Corporate Services		6,714	-	-	-	-	387	-	387	7,101	6,966	7,188	
Health									-	-			
Libraries		2,882					96		96	2,988	3,048	3,190	
Municipal halls and Buildings		74							-	74	77	81	
Administration		23							-	23	24	24	
Museum		522					141		141	663	546	564	
Hostels		90							-	90	90	90	
Traffic		3,114							-	3,114	3,181	3,239	
Social development							150		150	150			
Vote 2 - Finance		55,352	-	-	-	-	-	-	-	55,352	57,922	60,986	
Assessment Rates		49,473							-	49,473	52,126	54,935	
Commonage		260							-	260	261	261	
Staff Housing		198							-	198			
Vehicle Licensing		1,350							-	1,350	1,380	1,430	
Town Treasury		3,739							-	3,739	3,843	4,048	
Housing Schemes		332							-	332	313	313	
Finance									-				
Vote 3 - Municipal Manager		37,942	-	-	-	-	-	(8,150)	(8,150)	29,792	33,498	36,948	
Council General		37,942						(8,150)	(8,150)	29,792	33,498	36,948	
Vote 4 - Technical Services		130,285	-	-	-	-	-	-	-	130,285	136,088	148,897	
Aerodrome		4							-	4	5	5	
Cemeteries		124							80	80	125	128	
Parks and Gardens		62						215	215	277	64	67	
Refuse Removal		18,894							-	18,894	19,970	21,368	
Swimming Baths		3							-	3	3	3	
Town Engineer		14,511						(405)	(405)	14,026	14,582	15,401	
Electricity Administration		96,887						90	90	96,777	101,329	111,926	
Street Cleaning								100	100	100			
Total Revenue by Vote	2	230,294	-	-	-	-	387	(8,150)	(7,763)	222,531	234,475	254,018	
Expenditure by Vote	1												
Vote 1 - Corporate Services		31,657	-	-	-	-	-	931	931	32,587	33,482	35,631	
Health									-	-			
Libraries		3,421						297	297	3,718	3,654	3,874	
Municipal halls and Buildings		3,586						189	189	3,787	3,818	4,128	
Administration		8,470						(376)	(376)	8,095	9,047	9,877	
Museum		2,002						42	42	2,043	2,136	2,273	
Hostels		79							-	79	84	88	
Traffic		8,631						149	149	8,780	9,000	9,514	
Social Development		2,703						534	534	3,237	2,921	3,088	
Disaster Management and Fire		2,753						95	95	2,847	2,822	2,990	
Corporate Services									-	-			
Vote 2 - Finance		16,084	-	-	-	-	-	(1,042)	(1,042)	15,042	16,183	20,466	
Assessment Rates		2,629							-	2,629	4,785	5,185	
Commonage		13							-	13	14	15	
Staff Housing		67							-	67	67	70	
Vehicle Licensing		930						(2)	(2)	928	995	1,054	
Town Treasury		10,968						(1,062)	(1,062)	9,906	11,818	12,584	
Housing Schemes		332							-	332	313	313	
Computer		994							-	994	1,035	1,085	
Grants in Aid		470							-	470	470	470	
Stores		(339)						23	23	(316)	(311)	(310)	
Finance									-	-			
Vote 3 - Municipal Manager		22,557	-	-	-	-	-	883	883	23,440	24,864	27,664	
Council General		18,242						250	250	18,492	20,054	22,800	
Municipal Manager		4,315						633	633	4,949	4,800	4,864	
Vote 4 - Technical Services		150,750	-	-	-	-	-	(1,811)	(1,811)	148,938	157,777	171,493	
Aerodrome		228						31	31	259	246	265	
Cemeteries		1,909						0	0	1,909	2,115	2,242	
Parks and Gardens		6,724						469	469	7,193	7,375	7,790	
Refuse Removal		18,054						(1,014)	(1,014)	17,041	19,341	20,515	
Swimming Baths		352							-	352	388	413	
Town Engineer		22,457						(1,286)	(1,286)	21,171	22,547	23,666	
Electricity Administration		96,154						(650)	(650)	95,504	100,856	111,150	
Street Cleaning		1,301						105	105	1,406	1,401	1,484	
Communications		1,314						573	573	1,887	1,414	1,510	
Electricity - Streetlights Administration		2,156						(40)	(40)	2,116	2,297	2,457	
Total Expenditure by Vote	2	221,047	-	-	-	-	-	(1,039)	(1,039)	220,008	235,106	255,254	
Surplus/ (Deficit) for the year	2	9,246	-	-	-	-	387	(7,111)	(6,724)	2,522	(632)	(1,235)	

KZN241 Endumeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget 11	Adjusted Budget 12
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	43,379	-	-	-	-	-	-	-	43,379	45,982	48,741
Property rates - penalties & collection charges		6,094	-	-	-	-	-	-	-	6,094	6,144	6,194
Service charges - electricity revenue	2	90,079	-	-	-	-	-	-	-	90,079	99,080	108,979
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	14,826	-	-	-	-	-	-	-	14,826	17,124	18,323
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		971	-	-	-	-	-	-	-	971	759	763
Interest earned - external investments		1,900	-	-	-	-	-	-	-	1,900	1,950	2,100
Interest earned - outstanding debtors		3	-	-	-	-	-	-	-	3	4	5
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		509	-	-	-	-	-	-	-	509	519	527
Licences and permits		4,153	-	-	-	-	-	-	-	4,153	4,239	4,332
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operating		45,697	-	-	-	-	387	-	387	46,084	42,993	47,501
Other revenue	2	972	-	-	-	-	-	-	-	972	990	1,010
Gains on disposal of PPE		8,400	-	-	-	-	-	(8,150)	(8,150)	250	300	350
Total Revenue (excluding capital transfers and contributions)		216,983	-	-	-	-	387	(8,150)	(7,763)	209,220	220,084	238,824
Expenditure By Type												
Employee related costs		82,244	-	-	-	-	-	(1,712)	(1,712)	80,532	89,609	96,533
Remuneration of councillors		3,148	-	-	-	-	-	-	-	3,148	3,369	3,571
Debt impairment		3,825	-	-	-	-	-	-	-	3,825	7,410	8,037
Depreciation & asset impairment		10,547	-	-	-	-	-	-	-	10,547	10,900	11,263
Finance charges		1,252	-	-	-	-	-	-	-	1,252	1,028	803
Bulk purchases		69,482	-	-	-	-	-	-	-	69,482	76,430	84,073
Other materials		752	-	-	-	-	-	71	71	823	363	384
Contracted services		12,370	-	-	-	-	-	731	731	13,101	12,468	13,375
Transfers and grants		3,872	-	-	-	-	-	(1,400)	(1,400)	2,472	4,895	5,799
Other expenditure		33,072	-	-	-	-	-	1,270	1,270	34,342	28,078	30,782
Loss on disposal of PPE		482	-	-	-	-	-	-	-	482	557	634
Total Expenditure		221,047	-	-	-	-	-	(1,039)	(1,039)	220,008	235,106	255,254
Surplus/(Deficit)		(4,065)	-	-	-	-	387	(7,111)	(6,724)	(10,789)	(15,023)	(16,429)
Transfers recognised - capital		13,311	-	-	-	-	-	-	-	13,311	14,391	15,194
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		9,246	-	-	-	-	387	(7,111)	(6,724)	2,522	(632)	(1,235)
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9,246	-	-	-	-	387	(7,111)	(6,724)	2,522	(632)	(1,235)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9,246	-	-	-	-	387	(7,111)	(6,724)	2,522	(632)	(1,235)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9,246	-	-	-	-	387	(7,111)	(6,724)	2,522	(632)	(1,235)

KZN241 Endumeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28 February 2014

Description	Ref	Budget Year 2013/14								Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted
		Budget	5	6	7	Unavoid.	Govt	10	11	Budget	Budget
R thousands		A	A1	B	C	D	E	F	G	H	
Capital expenditure - Vote											
Multi-year expenditure to be adjusted	2										
Vote 1 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-
Vote 3 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2										
Vote 1 - Corporate Services		4,070	-	-	-	-	-	(3,913)	(3,913)	157	5,589
Vote 2 - Finance		99	-	-	-	-	-	(23)	(23)	77	67
Vote 3 - Municipal Manager		103	-	-	-	-	-	16	16	119	-
Vote 4 - Technical Services		31,036	-	-	-	-	-	(311)	(311)	30,725	21,360
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		35,309	-	-	-	-	-	(4,231)	(4,231)	31,078	27,016
Total Capital Expenditure - Vote		35,309	-	-	-	-	-	(4,231)	(4,231)	31,078	27,016
Capital Expenditure - Standard											
Governance and administration		202	-	-	-	-	-	(7)	(7)	196	67
Executive and council		103	-	-	-	-	-	16	16	119	-
Budget and treasury office		99	-	-	-	-	-	(23)	(23)	77	67
Corporate services		-	-	-	-	-	-	-	-	-	15
Community and public safety		4,329	-	-	-	-	-	(3,923)	(3,923)	406	6,495
Community and social services		4,329	-	-	-	-	-	(3,923)	(3,923)	406	6,332
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	163
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		26,431	-	-	-	-	-	(381)	(381)	26,050	16,911
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		26,431	-	-	-	-	-	(381)	(381)	26,050	16,911
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		4,346	-	-	-	-	-	80	80	4,426	3,543
Electricity		3,902	-	-	-	-	-	80	80	3,982	3,113
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		445	-	-	-	-	-	-	-	445	430
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	35,309	-	-	-	-	-	(4,231)	(4,231)	31,078	27,016
Funded by:											
National Government		13,311	-	-	-	-	-	-	-	13,311	14,391
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		5,151	-	-	-	-	-	-	-	5,151	-
Total Capital transfers recognised	4	18,462	-	-	-	-	-	-	-	18,462	14,391
Public contributions & donations		-	-	-	-	-	-	-	-	-	-
Borrowing		3,200	-	-	-	-	-	-	-	3,200	2,610
Internally generated funds		13,646	-	-	-	-	-	(4,231)	(4,231)	9,416	10,015
Total Capital Funding		35,309	-	-	-	-	-	(4,231)	(4,231)	31,078	27,016

KZN241 Endumeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 28 February 2014

Vote Description (Insert departmental structure etc.) R thousands	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Corporate Services		4,070	-	-	-	-	-	(3,913)	(3,913)	157	5,589	4,702
1.1 - Disaster Management and Fire								70	70	70	63	63
1.2 - Administration		4,052						(3,981)	(3,981)	71	4,598	4,015
1.3 - Libraries		12						-	-	12	99	265
1.4 - Municipal Halls and Buildings		7						(2)	(2)	5	200	100
1.5 - Museum								-	-	-	29	54
1.6 - Social Development								-	-	-	-	205
1.7 - Traffic								-	-	-	100	
1.8 - Testing Grounds								-	-	-	500	
1.9 - Hostels								-	-	-	-	
Vote 2 - Finance		99	-	-	-	-	-	(23)	(23)	77	67	58
2.1 - Assessment Rates								-	-	-	-	
2.2 - Commonage								-	-	-	-	
2.3 - Computer								-	-	-	48	51
2.4 - Grants in Aid								-	-	-	-	
2.5 - Staff Housing								-	-	-	-	
2.6 - Vehicle Licensing								-	-	-	-	
2.7 - Stores		25						(23)	(23)	2	-	
2.8 - Town Treasury		74						-	-	74	19	7
2.9 - Housing Schemes								-	-	-	-	
Vote 3 - Municipal Manager		103	-	-	-	-	-	16	16	119	-	-
Council General		94						16	16	110	-	-
Municipal Manager		10						-	-	10	-	-
Vote 4 - Technical Services		31,036	-	-	-	-	-	(311)	(311)	30,725	21,360	19,868
4.1 - Aerodrome								-	-	-	-	
4.2 - Cemeteries								-	-	-	668	87
4.3 - Communications								-	-	-	-	
4.4 - Parks and Gardens		144						(15)	(15)	129	96	447
4.5 - Refuse Removal		445						-	-	445	430	261
4.6 - Street Cleaning								-	-	-	12	20
4.7 - Swimming Baths		115						5	5	120	130	
4.8 - Town Engineer		26,431						(381)	(381)	26,050	16,911	18,307
4.9 - Electricity Administration		3,812						80	80	3,892	3,113	747
4.10 - Electricity-Streetlights Administration		90						-	-	90	-	
Total Capital Expenditure		35,309	-	-	-	-	-	(4,231)	(4,231)	31,078	27,016	24,628

KZN241 Endumeni - Table B6 Adjustments Budget Financial Position - 28 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		991							-	991	952	972
Call investment deposits	1	36,256	-	-	-	-	-	(2,493)	(2,493)	33,763	33,253	37,850
Consumer debtors	1	15,902	-	-	-	-	-	-	-	15,902	16,704	17,570
Other debtors		6,993							-	6,993	7,343	7,710
Current portion of long-term receivables		77							-	77	74	71
Inventory		3,184							-	3,184	3,216	3,248
Total current assets		63,403	-	-	-	-	-	(2,493)	(2,493)	60,910	61,542	67,421
Non current assets												
Long-term receivables		443							-	443	425	408
Investments									-	-		
Investment property		11,872							-	11,872	11,872	11,872
Investment in Associate									-	-		
Property, plant and equipment	1	187,394	-	-	-	-	-	(4,231)	(4,231)	183,163	202,988	215,719
Agricultural									-	-		
Biological									-	-		
Intangible		35							-	35		
Other non-current assets									-	-		
Total non current assets		199,743	-	-	-	-	-	(4,231)	(4,231)	195,512	215,285	227,998
TOTAL ASSETS		263,146	-	-	-	-	-	(6,724)	(6,724)	256,422	276,827	295,419
LIABILITIES												
Current liabilities												
Bank overdraft									-	-		
Borrowing		2,299	-	-	-	-	-	-	-	2,299	2,375	2,662
Consumer deposits		3,025							-	3,025	3,085	3,147
Trade and other payables		37,885	-	-	-	-	-	-	-	37,885	43,012	59,566
Provisions									-	-		
Total current liabilities		43,209	-	-	-	-	-	-	-	43,209	48,472	65,375
Non current liabilities												
Borrowing	1	10,257	-	-	-	-	-	-	-	10,257	10,468	8,708
Provisions	1	53,312	-	-	-	-	-	-	-	53,312	61,999	66,520
Total non current liabilities		63,570	-	-	-	-	-	-	-	63,570	72,467	75,228
TOTAL LIABILITIES		106,778	-	-	-	-	-	-	-	106,778	120,939	140,603
NET ASSETS	2	156,368	-	-	-	-	-	(6,724)	(6,724)	149,644	155,888	154,816
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		151,436	-	-	-	-	-	(6,724)	(6,724)	144,713	150,805	149,569
Reserves		4,931	-	-	-	-	-	-	-	4,931	5,083	5,247
TOTAL COMMUNITY WEALTH/EQUITY		156,368	-	-	-	-	-	(6,724)	(6,724)	149,644	155,888	154,816

KZN241 Endumeni - Table B7 Adjustments Budget Cash Flows - 28 February 2014

Description	Ref	Budget Year 2013/14								Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted
		Budget	3	4	capital	Unavoid.	Govt			Budget	Budget
R thousands		A	A1	B	C	D	E	F	G	H	
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratespayers and other		143,826							-	143,826	151,729
Government - operating	1	45,697					387		387	46,084	47,501
Government - capital	1	13,311							-	13,311	15,135
Interest		1,900							-	1,900	2,100
Dividends									-		
Payments											
Suppliers and employees		(174,288)						(361)	(361)	(174,649)	(177,772)
Finance charges		(1,252)							-	(1,252)	(803)
Transfers and Grants	1	(3,872)						1,400	1,400	(2,472)	(5,799)
NET CASH FROM/(USED) OPERATING ACTIVITIES		25,322	-	-	-	-	387	1,039	1,426	26,748	32,091
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		8,400						(8,150)	(8,150)	250	350
Decrease (Increase) in non-current debtors									-	-	
Decrease (increase) other non-current receivables		18							-	18	16
Decrease (increase) in non-current investments									-	-	
Payments											
Capital assets		(35,309)						4,231	4,231	(31,078)	(24,628)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(26,891)	-	-	-	-	-	(3,919)	(3,919)	(30,810)	(24,262)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	
Borrowing long term/refinancing		3,200							-	3,200	700
Increase (decrease) in consumer deposits		59							-	59	62
Payments											
Repayment of borrowing		(2,577)							-	(2,577)	(3,976)
NET CASH FROM/(USED) FINANCING ACTIVITIES		683	-	-	-	-	-	-	-	683	(3,214)
NET INCREASE/ (DECREASE) IN CASH HELD		(886)	-	-	-	-	387	(2,880)	(2,493)	(3,380)	4,616
Cash/cash equivalents at the year begin:	2	38,133							-	38,133	31,712
Cash/cash equivalents at the year end:	2	37,247					387	(2,880)		34,754	36,328

KZN241 Endumeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	37,247	-	-	-	-	387	(2,880)	(2,493)	34,754	31,712	36,328
Other current investments > 90 days		(0)	-	-	-	-	(387)	387	-	(0)	2,493	2,493
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		37,247	-	-	-	-	-	(2,493)	(2,493)	34,754	34,205	38,821
Applications of cash and investments												
Unspent conditional transfers		8,990	-	-	-	-	-	-	-	8,990	9,891	1,280
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	6,065	-	-	-	-	-	-	-	6,065	10,992	35,750
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		4,931	-	-	-	-	-	-	-	4,931	5,083	5,247
Total Application of cash and investments:		19,986	-	-	-	-	-	-	-	19,986	25,966	42,277
Surplus(shortfall)		17,261	-	-	-	-	-	(2,493)	(2,493)	14,768	8,239	(3,456)

KZN241 Endumeni - Table B9 Asset Management - 28 February 2014

Budget Year 2013/14												Budget Year +1 2014/15	Budget Year +2 2015/16
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H				
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	10,398	-	-	-	-	-	(3,888)	(3,888)	6,510	25,357	8,208	
Infrastructure - Road transport		1,957	-	-	-	-	-	(5)	(5)	1,952	16,891	3,100	
Infrastructure - Electricity		3,890	-	-	-	-	-	80	80	3,970	2,645	738	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		3,981	-	-	-	-	-	(3,981)	(3,981)	-	5,388	4,155	
Infrastructure		9,828	-	-	-	-	-	(3,906)	(3,906)	5,922	24,924	7,993	
Community		30	-	-	-	-	-	(15)	(15)	15	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	540	-	-	-	-	-	33	33	573	433	215	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted	2	24,910	-	-	-	-	-	(343)	(343)	24,568	1,658	16,420	
Infrastructure - Road transport		23,525	-	-	-	-	-	(340)	(340)	23,185	-	15,135	
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		115	-	-	-	-	-	5	5	120	780	407	
Infrastructure		23,640	-	-	-	-	-	(335)	(335)	23,305	780	15,542	
Community		114	-	-	-	-	-	-	-	114	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	1,157	-	-	-	-	-	(8)	(8)	1,149	879	878	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure to be adjusted	4												
Infrastructure - Road transport		25,482	-	-	-	-	-	(345)	(345)	25,137	16,891	18,235	
Infrastructure - Electricity		3,890	-	-	-	-	-	80	80	3,970	2,645	738	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		4,096	-	-	-	-	-	(3,976)	(3,976)	120	6,168	4,562	
Infrastructure		33,468	-	-	-	-	-	(4,241)	(4,241)	29,227	25,704	23,535	
Community		144	-	-	-	-	-	(15)	(15)	129	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets		1,697	-	-	-	-	-	26	26	1,722	1,312	1,093	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Intangibles		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	2	35,309	-	-	-	-	-	(4,231)	(4,231)	31,078	27,016	24,828	
ASSET REGISTER SUMMARY - PPE (WDV)													
Infrastructure - Road transport	5	102,204	-	-	-	-	-	(345)	(345)	101,859	109,455	117,873	
Infrastructure - Electricity		28,705	-	-	-	-	-	80	80	28,785	31,350	31,853	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		9,232	-	-	-	-	-	(3,976)	(3,976)	5,256	15,243	19,643	
Infrastructure		140,140	-	-	-	-	-	(4,241)	(4,241)	135,899	156,048	169,369	
Community		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		11,872	-	-	-	-	-	-	-	11,872	11,872	11,872	
Other assets		47,254	-	-	-	-	-	11	11	47,264	46,939	46,350	
Intangibles		35	-	-	-	-	-	-	-	35	-	-	
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	199,300	-	-	-	-	-	(4,231)	(4,231)	195,070	214,860	227,591	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		10,547	-	-	-	-	-	-	-	10,547	10,900	11,263	
Repairs and Maintenance by asset class	3	6,701	-	-	-	-	-	127	127	6,828	6,338	8,743	
Infrastructure - Road transport		841	-	-	-	-	-	(143)	(143)	698	729	821	
Infrastructure - Electricity		1,115	-	-	-	-	-	-	-	1,115	1,156	1,217	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		2,221	-	-	-	-	-	30	30	2,251	2,259	2,394	
Infrastructure		4,177	-	-	-	-	-	(113)	(113)	4,064	4,144	4,432	
Community		336	-	-	-	-	-	45	45	381	298	310	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets	6	2,188	-	-	-	-	-	195	195	2,383	1,896	2,001	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		17,249	-	-	-	-	-	127	127	17,375	17,238	18,006	
% of capital exp on renewal of assets		70.6%	0.0%							79.1%	6.1%	66.7%	
Renewal of existing assets as % of deprec		236.2%	0.0%							232.9%	15.2%	145.8%	
R&M as a % of PPE		3.4%	0.0%							3.5%	2.9%	3.0%	
Renewal and R&M as a % of PPE		15.9%	0.0%							16.1%	3.7%	10.2%	

KZN241 Endumeni - Table B10 Basic service delivery measurement - 28 February 2014

Description	Ref	Budget Year 2013/14								Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	
Household service targets	1										
Water:											
Piped water inside dwelling									-	-	
Piped water inside yard (but not in dwelling)									-	-	
Using public tap (at least min.service level)	2								-	-	
Other water supply (at least min.service level)									-	-	
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-	
Other water supply (< min.service level)	3.4								-	-	
No water supply									-	-	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:											
Flush toilet (connected to sewerage)									-	-	
Flush toilet (with septic tank)									-	-	
Chemical toilet									-	-	
Pit toilet (ventilated)									-	-	
Other toilet provisions (> min.service level)									-	-	
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-	
Other toilet provisions (< min.service level)									-	-	
No toilet provisions									-	-	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-
Energy:											
Electricity (at least min. service level)		793							-	793	793
Electricity - prepaid (> min.service level)		8,960							-	8,960	8,960
Minimum Service Level and Above sub-total		9,753							-	9,753	9,753
Electricity (< min.service level)									-	-	
Electricity - prepaid (< min. service level)									-	-	
Other energy sources									-	-	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-
Total number of households	5	9,753								9,753	9,753
Refuse:											
Removed at least once a week (min.service)		9,599							-	9,599	9,599
Minimum Service Level and Above sub-total		9,599							-	9,599	9,599
Removed less frequently than once a week									-	-	
Using communal refuse dump									-	-	
Using own refuse dump									-	-	
Other rubbish disposal									-	-	
No rubbish disposal									-	-	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-
Total number of households	5	9,599								9,599	9,599
Households receiving Free Basic Service	15										
Water (6 kilolitres per household per month)									-	-	
Sanitation (free minimum level service)									-	-	
Electricity/other energy (50kwh per household per month)		1819							-	1,819	1,819
Refuse (removed at least once a week)		1819							-	1,819	1,819
Cost of Free Basic Services provided (R'000)	16										
Water (6 kilolitres per household per month)									-	-	
Sanitation (free sanitation service)									-	-	
Electricity/other energy (50kwh per household per month)		2							-	2	2
Refuse (removed once a week)		1							-	1	2
Total cost of FBS provided (minimum social package)		3							-	3	4
Highest level of free service provided											
Property rates (R'000 value threshold)									-	-	
Water (kilolitres per household per month)									-	-	
Sanitation (kilolitres per household per month)									-	-	
Sanitation (Rand per household per month)									-	-	
Electricity (kw per household per month)									-	-	
Refuse (average litres per week)									-	-	
Revenue cost of free services provided (R'000)	17										
Property rates (R15 000 threshold rebate)		1,684							-	1,684	1,690
Property rates (other exemptions, reductions and rebates)		14,555							-	14,555	14,559
Water									-	-	
Sanitation									-	-	
Electricity/other energy		810							-	810	810
Refuse		1,900							-	1,900	1,900
Municipal Housing - rental rebates									-	-	
Housing - top structure subsidies	6								-	-	
Other									-	-	
Total revenue cost of free services provided (total social ps		18,949							-	18,949	18,956

Description	Ref	Budget Year 2013/14										Budget Year	
		Original	Prior	Acces.	Multi-year	Unalloc.	Net, or Prov.	Other	Total	Adjusted	Adjusted	Budget Year	Budget Year
		Budget	Adjusted	Funds	capital	Unalloc.	Govt	Adjusts.	Adjusts.	Budget	Budget	+1 2014/15	+2 2015/16
		A	A1	B	C	D	E	F	G	H	I		
R thousands													
REVENUE ITEMS													
Property rates													
Total Property Rates		57,774								57,774	61,240	64,915	
Less Revenue Foregone		14,395								14,395	15,258	16,174	
Net Property Rates		43,379								43,379	45,982	48,741	
Service charges - electricity revenue													
Total Service charges - electricity revenue		90,079								90,079	99,080	108,979	
Less Revenue Foregone													
Net Service charges - electricity revenue		90,079								90,079	99,080	108,979	
Service charges - water revenue													
Total Service charges - water revenue													
Less Revenue Foregone													
Net Service charges - water revenue													
Service charges - sanitation revenue													
Total Service charges - sanitation revenue													
Less Revenue Foregone													
Net Service charges - sanitation revenue													
Service charges - refuse revenue													
Total refuse removal revenue		16,033								16,033	18,512	19,808	
Total landfill revenue													
Less Revenue Foregone		1,207								1,207	1,399	1,485	
Net Service charges - refuse revenue		14,826								14,826	17,114	18,323	
Other Revenue By Source													
Licensing Fees-Dundee													
Licensing Fees-Clarence													
Subsidy N.P.A													
Subsidy													
PRIOBIA-Payments													
Sundry Revenue		308								308	317	322	
Disconnection and reconnection fees-Dundee													
Land Sales													
Building Inspection Fee													
New Connections													
Other revenue	3	665								665	673	688	
Total 'Other' Revenue	1	972								972	980	1,010	
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		51,835						(1,742)	(1,742)	50,093	52,136	55,195	
Pension and UIF Contributions		10,360						(844)	(844)	9,516	11,120	11,781	
Medical Aid Contributions		3,566						21	21	3,587	3,806	4,085	
Overtime		1,423						(4)	(4)	1,419	1,507	1,595	
Performance Bonus		565						(37)	(37)	528	637	675	
Motor Vehicle Allowance		4,053						(8)	(8)	4,045	4,307	4,595	
Cellphone Allowance								25	25				
Housing Allowances		274						(19)	(19)	254	263	310	
Other benefits and allowances		1,814						360	360	2,174	5,782	6,125	
Payments in lieu of leave		1,654						536	536	2,190	1,769	1,874	
Long service awards													
Past retirement benefit obligations		6,618								6,618	8,192	10,317	
sub-total	4	82,244						(1,712)	(1,712)	80,532	89,808	99,533	
Less: Employees costs capitalised to PPE													
Total Employee related costs	1	82,244						(1,712)	(1,712)	80,532	89,808	99,533	
Contributions recognised - capital													
Less contributions by contract													
Total Contributions recognised - capital													
Depreciation & asset impairment													
Depreciation of Property, Plant & Equipment		9,911								9,911	10,226	10,548	
Lease amortisation													
Capital asset impairment		636								636	674	715	
Depreciation resulting from revaluation of PPE													
Total Depreciation & asset impairment	1	10,547								10,547	10,900	11,263	
Bulk purchases													
Electricity		69,482								69,482	76,430	84,073	
Water													
Total bulk purchases	1	69,482								69,482	76,430	84,073	
Contracted services													
Security		3,106						1,557	1,557	4,663	3,357	3,625	
Repairs and Maintenance		6,701						127	127	6,828	6,336	6,743	
ILLEGAL CONNECT OUTSOURCED FEE													
Service Providers		2,560						(952)	(952)	1,608	2,774	3,007	
sub-total	1	12,376						731	1,557	4,885	12,488	13,375	
Allocations to organs of state:													
Electricity													
Water													
Sanitation													
Other													
Total contracted services		12,376						731	1,557	4,885	12,488	13,375	
Other Expenditure By Type													
Collection costs		2,776						90	90	2,866	3,011	3,266	
Contributions to 'other' provinces		1,031								1,031	1,141	1,263	
Consultant fees		860						366	366	1,216	908	953	
Audit fees		2,060						140	140	2,200	2,180	2,305	
General expenses		3,371						644	644	4,015	3,924	5,185	
Electricity													
Transport Costs		4,618						357	357	4,975	4,639	4,534	
Local Government Finance Management Grant		1,550								1,550	1,600	1,650	
Sport, Youth, Art and Culture		600						(121)	(121)	479	630	660	
Municipal Systems Improv Grant		890								890	904	967	
Valuation Roll appeal		510						45	45	554	530	580	
Workmen's Compensation		472								472	505	540	
Telephone		672						(14)	(14)	658	726	754	
Staff Training Levy		801						(28)	(28)	773	643	681	
Printing and Stationery		1,118						(74)	(74)	1,044	1,118	1,180	
LED Project		796						(198)	(198)	598	245	255	
Legal Expenses		700								700	730	750	
Substance and Travel allowance		800						200	200	1,000	840	880	
Bank Charges		780								780	800	810	
Grants		6,470								6,470	470	470	
Advertising		300								300	315	330	
Ward Committees		568						(6)	(6)	562	596	626	
Insurance		232						(6)	(6)	227	256	281	
Membership Fees KwaZulu		605								605	647	686	
Postage		308						3	3	310	327	346	
Provision of Endumeni		386						(120)	(120)	266	385	400	
Total Other Expenditure	1	33,872						1,278	1,278	34,342	28,878	30,782	

KZN241 Endumeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
<u>Call investment deposits</u>												
Call deposits < 90 days		36,256						(2,493)	(2,493)	33,763	33,253	37,850
Other current investments > 90 days												
Total Call investment deposits	1	36,256	-	-	-	-	-	(2,493)	(2,493)	33,763	33,253	37,850
<u>Consumer debtors</u>												
Consumer debtors		85,457								85,457	93,668	102,571
Less: provision for debt impairment		69,554								69,554	76,964	85,001
Total Consumer debtors	1	15,902	-	-	-	-	-	-	-	15,902	16,704	17,570
<u>Debt impairment provision</u>												
Balance at the beginning of the year		65,729								65,729	69,554	76,964
Contributions to the provision		3,825								3,825	7,410	8,037
Bad debts written off												
Balance at end of year		69,554	-	-	-	-	-	-	-	69,554	76,964	85,001
<u>Property, plant & equipment</u>												
PPE at cost/valuation (excl. finance leases)		281,671						(4,231)	(4,231)	277,440	308,687	333,315
Leases recognised as PPE	2											
Less: Accumulated depreciation		94,277								94,277	105,699	117,597
Total Property, plant & equipment	1	187,394	-	-	-	-	-	(4,231)	(4,231)	183,163	202,988	215,719
LIABILITIES												
<u>Current liabilities - Borrowing</u>												
Short term loans (other than bank overdraft)												
Current portion of long-term liabilities		2,299								2,299	2,375	2,662
Total Current liabilities - Borrowing		2,299	-	-	-	-	-	-	-	2,299	2,375	2,662
<u>Trade and other payables</u>												
Creditors		26,915								26,915	31,343	56,386
Unspent conditional grants and receipts		8,990								8,990	9,891	1,280
VAT		1,980								1,980	1,778	1,900
Total Trade and other payables	1	37,885	-	-	-	-	-	-	-	37,885	43,012	59,566
<u>Non current liabilities - Borrowing</u>												
Borrowing	3	10,257								10,257	10,468	8,708
Finance leases (including PPP asset element)												
Total Non current liabilities - Borrowing		10,257	-	-	-	-	-	-	-	10,257	10,468	8,708
<u>Provisions - non current</u>												
Retirement benefits		47,825								47,825	56,017	60,000
List other major items												
Refuse landfill site rehabilitation		5,488								5,488	5,981	6,520
Other												
Total Provisions - non current		53,312	-	-	-	-	-	-	-	53,312	61,999	66,520
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance		142,190								142,190	151,436	150,805
Appropriations to Reserves												
Surplus/(Deficit)		9,246						(6,724)	(6,724)	2,522	(632)	(1,235)
Depreciation offsets												
Other adjustments												
Accumulated Surplus/(Deficit)	1	151,436	-	-	-	-	-	(6,724)	(6,724)	144,713	150,805	149,569
<u>Reserves</u>												
Housing Development Fund		4,095								4,095	4,205	4,325
Capital replacement												
Self-insurance		836								836	878	922
Other reserves (list)												
Revaluation												
Total Reserves	2	4,931	-	-	-	-	-	-	-	4,931	5,083	5,247
TOTAL COMMUNITY WEALTH/EQUITY	2	156,368	-	-	-	-	-	(6,724)	(6,724)	149,644	155,888	154,816
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services												
2010 World Cup												

KZN241 Endumeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28 February 2014

Description	Ref	Budget Year 2013/14						Budget Year	Budget Year
								+1 2014/15	+2 2015/16
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12	
		A	A1	B	C	D	E	F	
RECEIPTS:	1, 2								
Operating Transfers and Grants									
National Government:		42,524	-	-	-	-	-	42,524	39,647
Local Government Equitable Share	3	34,084						34,084	37,113
Finance Management		1,550						1,550	1,600
Municipal Systems Improvement		890						890	934
Integrated National Electrification Programme		5,000						5,000	
EPWP Incentive		1,000						1,000	
Provincial Government:		3,173	-	-	387	-	387	3,560	3,346
Health subsidy									
Sport and Recreation					150		150	150	
Housing	4								
Greenest Town									
Property Rates, Libraries and Museums		3,173			237		237	3,410	3,346
Other Grants	5								
District Municipality:									
Other grant providers:									
Total Operating Transfers and Grants	6	45,697	-	-	387	-	387	46,084	42,993
Capital Transfers and Grants									
National Government:		13,311	-	-	-	-	-	13,311	14,391
Municipal Infrastructure Grant (MIG)		13,311						13,311	14,391
Provincial Government:									
District Municipality:									
Other grant providers:									
Total Capital Transfers and Grants	6	13,311	-	-	-	-	-	13,311	14,391
TOTAL RECEIPTS OF TRANSFERS & GRANTS		59,008	-	-	387	-	387	59,395	57,384

KZN241 Endumeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28 February 2014

Description	Ref	Budget Year 2013/14						Budget Year +1 2014/15		Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		42,524	-	-	-	-	-	42,524	39,647	43,998
Local Government Equitable Share		34,084						34,084	37,113	41,381
Finance Management		1,550						1,550	1,600	1,650
Municipal Systems Improvement		890						890	934	967
Integrated National Electrification Programme		5,000						5,000		
EPWP Incentive		1,000						1,000		
Provincial Government:		3,173	-	-	387	-	387	3,560	3,346	3,503
Health subsidy										
Sport and Recreation					150		150	150		
Housing										
Property Rates, Libraries and Museums		3,173			237		237	3,410	3,346	3,503
Other Grants										
District Municipality:										
Other grant providers:										
Total operating expenditure of Transfers and Grants:		45,697	-	-	387	-	387	46,084	42,993	47,501
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		13,311	-	-	-	-	-	13,311	14,391	15,194
Municipal Infrastructure Grant (MIG)		13,311						13,311	14,391	15,194
Provincial Government:										
District Municipality:										
Other grant providers:										
Total capital expenditure of Transfers and Grants		13,311	-	-	-	-	-	13,311	14,391	15,194
Total capital expenditure of Transfers and Grants		59,008	-	-	387	-	387	59,395	57,384	62,695

KZN241 Endumeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 28 February 2014

Description	Ref	Budget Year 2013/14						Budget Year +1	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	2014/15	+2 2015/16
								Adjusted Budget	Adjusted Budget
R thousands		A	2	3	4	5	6	7	
		A1	B	C	D	E	F		
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year		2,000					-	2,000	7,600
Current year receipts		42,524					-	42,524	43,998
Conditions met - transferred to revenue		38,524	-	-	-	-	-	38,524	50,598
Conditions still to be met - transferred to liabilities		6,000					-	6,000	1,000
Provincial Government:									
Balance unspent at beginning of the year		-					-	-	1,291
Current year receipts		3,173			387		387	3,560	3,503
Conditions met - transferred to revenue		1,483	-	-	387	-	387	1,870	4,514
Conditions still to be met - transferred to liabilities		1,690					-	1,690	280
District Municipality:									
Balance unspent at beginning of the year		-					-	-	-
Current year receipts		-					-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-					-	-	-
Other grant providers:									
Balance unspent at beginning of the year		1,423					-	1,423	1,000
Current year receipts		-					-	-	-
Conditions met - transferred to revenue		123	-	-	-	-	-	123	1,000
Conditions still to be met - transferred to liabilities		1,300					-	1,300	-
Total operating transfers and grants revenue		40,130	-	-	387	-	387	40,517	56,112
Total operating transfers and grants - CTBM	2	8,990	-	-	-	-	-	8,990	1,280
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-					-	-	-
Current year receipts		13,311					-	13,311	15,194
Conditions met - transferred to revenue		13,311	-	-	-	-	-	13,311	15,194
Conditions still to be met - transferred to liabilities		-					-	-	-
Provincial Government:									
Balance unspent at beginning of the year		-					-	-	-
Current year receipts		-					-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-					-	-	-
District Municipality:									
Balance unspent at beginning of the year		-					-	-	-
Current year receipts		-					-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-					-	-	-
Other grant providers:									
Balance unspent at beginning of the year		-					-	-	-
Current year receipts		-					-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-					-	-	-
Total capital transfers and grants revenue		13,311	-	-	-	-	-	13,311	15,194
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		53,441	-	-	387	-	387	53,828	71,306
TOTAL TRANSFERS AND GRANTS - CTBM		8,990	-	-	-	-	-	8,990	1,280

KZN241 Endumeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28 February 2014

Summary of remuneration	Ref	Budget Year 2013/14									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		2,141							-	2,141	0.0%
Pension and UIF Contributions		69							-	69	0.0%
Medical Aid Contributions		32							-	32	0.0%
Motor Vehicle Allowance		747							-	747	0.0%
Cellphone Allowance		159							-	159	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Sub Total - Councillors		3,148	-						-	3,148	0.0%
% increase			(0)								
Senior Managers of the Municipality											
Basic Salaries and Wages		4,132						(1,107)	(1,107)	3,025	-26.8%
Pension and UIF Contributions		850						(533)	(533)	316	-62.8%
Medical Aid Contributions		158							-	158	0.0%
Overtime									-	-	
Performance Bonus		595							-	595	
Motor Vehicle Allowance		71							-	71	0.0%
Cellphone Allowance		23						25	25	48	109.6%
Housing Allowances									-	-	
Other benefits and allowances		44						(27)	(27)	17	
Payments in lieu of leave		255						530	530	785	
Long service awards									-	-	
Post-retirement benefit obligations									-	-	
Sub Total - Senior Managers of Municipality	5	6,128	-					(1,113)	(1,113)	5,015	-18.2%
% increase			(0)							(0)	
Other Municipal Staff											
Basic Salaries and Wages		44,108						(635)	(635)	43,473	-1.4%
Pension and UIF Contributions		9,544						(311)	(311)	9,233	-3.3%
Medical Aid Contributions		3,428						21	21	3,449	0.6%
Overtime		1,423						(4)	(4)	1,420	-0.2%
Performance Bonus		3,595						(37)	(37)	3,558	
Motor Vehicle Allowance		3,982						(8)	(8)	3,974	-0.2%
Cellphone Allowance									-	-	
Housing Allowances		274						(19)	(19)	254	
Other benefits and allowances		1,746						387	387	2,134	
Payments in lieu of leave		1,399						6	6	1,405	0.4%
Long service awards									-	-	
Post-retirement benefit obligations	5	6,618							-	6,618	0.0%
Sub Total - Other Municipal Staff		76,116	-					(599)	(599)	75,517	-0.8%
% increase											
Total Parent Municipality		85,392	-					(1,712)	(1,712)	83,681	-2.0%
TOTAL MANAGERS AND STAFF		82,244	-					(1,712)	(1,712)	80,532	-2.1%

KZN241 Endumeni - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		9,828	-	-	-	-	-	(3,906)	(3,906)	5,922	24,924	7,993
Infrastructure - Road transport		1,957	-	-	-	-	-	(5)	(5)	1,952	16,891	3,100
Roads, Pavements & Bridges		1,957	-	-	-	-	-	(5)	(5)	1,952	16,891	3,100
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		3,890	-	-	-	-	-	80	80	3,970	2,645	738
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		3,890	-	-	-	-	-	80	80	3,970	2,645	738
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		3,981	-	-	-	-	-	(3,981)	(3,981)	-	5,388	4,155
Refuse		-	-	-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other	3	3,981	-	-	-	-	-	(3,981)	(3,981)	-	5,388	4,155
Community		30	-	-	-	-	-	(15)	(15)	15	-	-
Parks & gardens		30	-	-	-	-	-	(15)	(15)	15	-	-
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		540	-	-	-	-	-	33	33	573	433	215
General vehicles		-	-	-	-	-	-	-	-	-	-	-
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		365	-	-	-	-	-	24	24	390	272	116
Computers - hardware/equipment		71	-	-	-	-	-	-	-	71	68	15
Furniture and other office equipment		104	-	-	-	-	-	9	9	113	93	84
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	10,398	-	-	-	-	-	(3,888)	(3,888)	6,510	25,357	8,208
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

KZN241 Endumeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28 February 2014

Budget Year 2013/14													Budget Year +1		Budget Year +2	
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H						
R thousands																
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>																
Infrastructure		23,640	-	-	-	-	-	(335)	(335)	23,305	780			15,542		
Infrastructure - Road transport		23,525	-	-	-	-	-	(340)	(340)	23,185	-			15,135		
Roads, Pavements & Bridges		23,525	-	-	-	-	-	(340)	(340)	23,185	-			15,135		
Storm water		-	-	-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-		
Generation		-	-	-	-	-	-	-	-	-	-	-	-	-		
Transmission & Reticulation		-	-	-	-	-	-	-	-	-	-	-	-	-		
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	-	-		
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-	-	-		
Water purification		-	-	-	-	-	-	-	-	-	-	-	-	-		
Reticulation		-	-	-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	-	-		
Reticulation		-	-	-	-	-	-	-	-	-	-	-	-	-		
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Other		115	-	-	-	-	-	5	5	120	780			407		
Refuse	2	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transportation		-	-	-	-	-	-	-	-	-	-	-	-	-		
Gas		-	-	-	-	-	-	-	-	-	-	-	-	-		
Other	3	115	-	-	-	-	-	5	5	120	780			407		
Community		114	-	-	-	-	-	-	-	114	-			-		
Parks & gardens		114	-	-	-	-	-	-	-	114	-			-		
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-	-	-		
Swimming pools		-	-	-	-	-	-	-	-	-	-	-	-	-		
Community halls		-	-	-	-	-	-	-	-	-	-	-	-	-		
Libraries		-	-	-	-	-	-	-	-	-	-	-	-	-		
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-	-	-		
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-	-	-		
Security and policing		-	-	-	-	-	-	-	-	-	-	-	-	-		
Buses		-	-	-	-	-	-	-	-	-	-	-	-	-		
Clinics		-	-	-	-	-	-	-	-	-	-	-	-	-		
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-	-	-		
Cemeteries		-	-	-	-	-	-	-	-	-	-	-	-	-		
Social rental housing		-	-	-	-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-	-	-	-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-	-		
Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-	-	-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-	-		
Housing development		-	-	-	-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-	-	-	-		
Other assets		1,157	-	-	-	-	-	(8)	(8)	1,149	879			878		
General vehicles		930	-	-	-	-	-	7	7	937	450			-		
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	-	-		
Plant & equipment		195	-	-	-	-	-	1	1	195	413			710		
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	16			96		
Furniture and other office equipment		32	-	-	-	-	-	(15)	(15)	17	-			72		
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-	-	-	-	-	-	-		
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Land		-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-	-	-	-		
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-	-	-		
List sub-class		-	-	-	-	-	-	-	-	-	-	-	-	-		
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-	-		
List sub-class		-	-	-	-	-	-	-	-	-	-	-	-	-		
Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-		
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-	-	-		
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Capital Expenditure on renewal of existing assets to be adjusted	1	24,910	-	-	-	-	-	(343)	(343)	24,568	1,659			16,420		
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-	-	-		
Refuse		-	-	-	-	-	-	-	-	-	-	-	-	-		
Fire		-	-	-	-	-	-	-	-	-	-	-	-	-		
Conservancy		-	-	-	-	-	-	-	-	-	-	-	-	-		
Ambulances		-	-	-	-	-	-	-	-	-	-	-	-	-		